










***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2018 Cash Flow***  
***As of October 20, 2017***

## TSA Status

	TSA Cash Flow Line Item	Schedule	Comments	Status
Collections	Collections Post Account	A	<ul style="list-style-type: none"> <li>Now receiving collections data on a regular basis.</li> <li>Received guidance that the data is preliminary and will be subject to numerous re-classifying journal entries.</li> </ul>	
	Agency Collections	B	<ul style="list-style-type: none"> <li>Now receiving supporting schedule by agency from Hacienda on a regular basis.</li> </ul>	
	SUT	n/a	<ul style="list-style-type: none"> <li>Electronic portal for collections (SURI) is operational.</li> <li>Many businesses unable to remit collections to Hacienda due to connectivity issues.</li> <li>Exemptions in place for emergency-related sales; no controls in place to ensure compliance.</li> </ul>	n/a
	Federal Funds	C	<ul style="list-style-type: none"> <li>Now receiving supporting schedule by agency from Hacienda on a regular basis.</li> <li>Separate bank account has been set up to receive all FEMA-related funds.</li> </ul>	
Disbursements	Payroll	D	<ul style="list-style-type: none"> <li>After two payroll cycles were advanced per management decision in previous weeks; payroll has resumed its normal schedule.</li> <li>Payroll system (RHUM) is operational with certain limitations.</li> <li>Data has not yet been received this week, though it's expected on 10/26.</li> </ul>	
	Vendor Disbursements	E	<ul style="list-style-type: none"> <li>Able to process invoices and release payments.</li> <li>Continuing to make payments &lt; \$10K; For invoices &gt; \$10K, Hacienda is prioritizing federally funded invoices, critical services, and not-for-profits.</li> <li>All TSA agencies able to produce vendor disbursements data with the exception of JCA &amp; ASSMCA.</li> </ul>	
	Appropriations to Government Agencies	F	<ul style="list-style-type: none"> <li>Able to transfer funds to agencies in accordance with liquidity plan.</li> <li>Advanced November and December scheduled appropriations for ASEM due to immediate liquidity needs.</li> </ul>	
	Accounts Payable	G	<ul style="list-style-type: none"> <li>Currently working with BDO team to analyze recorded and unrecorded invoices. The ability to produce a report this week is currently TBD.</li> </ul>	

FAFSA



Able to produce report



Not able to produce report

## Other TSA Considerations Post-Maria

TSA Cash Flow Line Item	Comments
Collections Post Account	<ul style="list-style-type: none"> <li>Individual Income Tax, Corporate Income Tax, Cigarette Tax, Act 154, Non-Resident Withholding Tax, Alcoholic Beverages Taxes and other tax revenues are collected through the Collections Post Account.</li> <li>Individual/entities pay taxes owed to Hacienda at "Colecturías" sites, which are scattered throughout the island. Alternatively, individuals/entities can pay taxes via the virtual 'web colecturia'.</li> <li>Approximately 28 of the 62 Colecturías sites are not operating. Individuals/entities in municipalities where Colecturías sites are non-operational may not be able to pay their tax liabilities.</li> </ul>
Agency Collectors Account	<ul style="list-style-type: none"> <li>Agencies that are closed will be unable to earn revenues and collect cash for charges for services (no service is rendered if the agency is closed).</li> <li>Agencies that face operational challenges may be unable to remit collections to Hacienda.</li> <li>Conducting analysis to determine which agencies have been unable to make payments to Hacienda.</li> </ul>
SUT	<ul style="list-style-type: none"> <li>Businesses may not be able to pay SUT obligations via SURI if they are facing connectivity issues.</li> <li>SUT proceeds from September are not due to Hacienda until October 27th. Difficult to gauge effects of Hurricane Maria on SUT until September SUT proceeds are deposited in the TSA.</li> <li>October TSA inflows from SUT collections are from SUT proceeds collected by businesses prior to Hurricane Maria. As a result, post-Maria SUT collections are more in line with projections relative to other revenue concepts.</li> <li>Large SUT taxpayers (Wal-Mart, Home Depot, etc) represent over 50% of total SUT collections.</li> </ul>
Federal Fund Inflows	<ul style="list-style-type: none"> <li>Agencies may not be able to submit requests to the Federal Government for reimbursement of eligible expenditures if they are facing issues with connectivity.</li> </ul>
Vendor Disbursements	<ul style="list-style-type: none"> <li>Agencies may face delays in entering vouchers/invoices into Hacienda's ERP, as the process requires more manual effort without the agencies' interfaces functioning properly.</li> </ul>

**Disclaimer**

- *The Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with AAFAF and the Government the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.*
- *The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.*
- *This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.*
- *Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by AAFAF, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.*
- *By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.*
- *This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of AAFAF should clarification be required.*



## Glossary

Term	Definition
<b>AACA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2017.
<b>AFI/RBC</b>	- Infrastructure Financing Authority.
<b>Agency Collections</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>ASSMCA</b>	- Administración de Servicios de Salud Mental y Contra la Adicción, or Mental Health and Addiction Services Administration, is an agency of the Commonwealth of Puerto Rico.
<b>Bank Checks Paid</b>	- A report provided by the Bank that is utilized to determine vendor payments.
<b>Checks in Vault</b>	- Refers to checks issued but physically kept in vault.
<b>Collections</b>	- Collections made by the Department of the Treasury (Treasury) at collection posts and/or the Treasury revenue collection systems; such as income taxes, excise taxes, fines and others.
<b>Contingency</b>	- Reserve account in DTPR cash flow. Related to E&Y's Expense reconciliation adjustment as per the Fiscal Plan certified on March 13, 2017.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>EQB</b>	- Environmental Quality Board, or Junta Calidad Ambiental, is an agency of the Commonwealth of Puerto Rico.
<b>ERS</b>	- Employees Retirement System means the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, a statutory trust created by Act No. 447 of May 15, 1951, as amended, to provide pension and other benefits to retired employees of the Commonwealth, its public corporations and municipalities. ERS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>JRS</b>	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>Net Payroll</b>	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
<b>Nutrition Assistance Program</b>	- NAF, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
<b>PR Solid Waste</b>	- Puerto Rico Solid Waste Authority.
<b>PRHA</b>	- Puerto Rico Housing Authority.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation.
<b>Special Revenue Funds</b>	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
<b>SSA</b>	- Social Security Administration.
<b>TRS</b>	- Teachers Retirement System means the Puerto Rico System of Annuities and Pensions for Teachers, a statutory trust created to provide pension and other benefits to retired teachers of the Puerto Rico Department of Education and to the employees of the Teachers Retirement System. TRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>TSA</b>	- Treasury Single Account means the Commonwealth's main operational account in which substantially all Commonwealth public funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval.
<b>Unrecorded Invoices</b>	- Invoices that have been physically captured but are currently being manually entered into an Excel ledger DTPR. These invoices have not been captured in the accounting system.

## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report, supporting schedules and budget to actual variance analysis.
- TSA means the Commonwealth's main operational account in which substantially most Governmental public funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA. Furthermore, from time to time, the TSA also includes amounts held in custody by the Secretary of the Treasury for the payment of current pension benefits, including amounts deposited by the ERS, TRS and JRS.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Data for TSA inflows/outflows is reported daily/weekly from various systems:
  - Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow. Data is received on a daily basis.
  - Schedule A - Collections - Source for collections information is the DTPR collections system. Data is provided on a weekly basis.
  - Schedule B - Agency Collections - Source for the agency collections is DTPR. Data is received on a daily basis.
  - Schedule C - Federal Fund Receipts - Source for the federal funds receipts is DTPR. Data is received on a daily basis.
  - Schedule D - Net Payroll - Source for net payroll information is the DTPR Rhum Payroll system. Data is received on a weekly basis.
  - Schedule E - Vendor Payments - The source for vendor payments is the Bank checks paid report and a report from the DTPR PRIFAS system.
  - Schedule F - Other Legislative Appropriations - Source for the other legislative appropriations is DTPR. Data is received on a daily basis.
  - Schedule G - Central Government - Partial Inventory of Known Short Term Obligations - Sources are DTPR. Data is received on a weekly basis.
- Data limitations and commentary:

The government has focused on the seven schedules above because the team has been able to access reliable, timely, and detailed data to support these items. The government continues to work with DTPR and other parties to access additional reliable data that would help us provide detail in the future for other line items in the Cash Flow. One specific area the team is making headway with is the "other payroll" line. Timing updates for detailed data regarding this line item will be provided when available. Please note that weekly cash versus forecast variances will not be available until August 4th. Please refer to this section in future weekly reports for additional updates.

Puerto Rico Department of Treasury | AAFAP

TSA Cash Flow Actual Results for the Week Ended October 20, 2017

As of October 20, 2017

(figures in \$000s)		Schedule	Prior Variance YTD 10/13	Actual 10/20	Forecast 10/20	Variance 10/20	Actual YTD 10/20	Forecast YTD 10/20	Variance YTD 10/20	Comments
<b>General &amp; Special Revenue Fund Inflows</b>										
1	Collections (a)	A	(\$65,442)	\$145,547	\$325,515	(\$179,968)	\$1,988,172	\$2,233,582	(\$245,410)	1 Collections variances are mainly driven by lower collections due to the impact of Hurricane Maria. Note that corporate income tax and Act 154 collections were not impacted as severely as other collections streams.
2	Agency Collections	B	(59,578)	4,691	13,042	(8,351)	101,705	169,635	(67,930)	
3	Sales and Use Tax		13,829	13,671	14,399	(668)	298,713	285,552	13,161	6 This variance is timing related and is expected to reverse later this fiscal year.
4	Excise Tax through Barrio Popular		(1,162)	-	-	-	210,426	211,589	(1,162)	
5	Rum Tax		28,763	-	-	-	80,363	51,600	28,763	11 The variance in federal fund receipts is partially offset by decreases in vendor disbursements, appropriations disbursed to ASES, and disbursements related to the Nutritional Assistance Program. The remaining variance is largely timing related.
6	Electronic Lottery		(40,669)	-	-	-	-	40,669	(40,669)	
7	Subtotal - General & Special Revenue Fund Inflows		(\$124,260)	\$163,909	\$352,896	(\$188,987)	\$2,679,379	\$2,992,626	(\$313,247)	12 Note that Other Inflows was previously inflated by ~\$9.7Million in funds transferred to the TSA from FEMA. Other inflows is shown as negative this week due to a (\$7.8Million) transfer from the TSA back to the separate account created specifically for FEMA use, partially offset by standard other inflows for the week ended 10/20
<b>Retirement System Inflows</b>										
8	Contributions From Pension Systems		(112,709)	-	-	-	-	112,709	(112,709)	25 A portion of this week's variance represents a reversal of the previous week's negative timing variance. The remaining YTD variance is timing related and is expected to reverse in subsequent weeks.
9	Pension System Asset Sales		-	-	-	-	390,480	390,480	-	
10	Subtotal - Retirement System Inflows		(\$112,709)	-	-	-	\$390,480	\$503,189	(\$112,709)	30 This variance is timing related and expected to reverse in subsequent weeks.
<b>Other Inflows</b>										
11	Federal Fund Receipts	C	(312,618)	57,132	108,461	(51,329)	1,368,011	1,731,957	(363,947)	32 Variances that show lower-than-forecast vendor disbursements are largely timing related, as the release of funds to pay invoices for less essential services are being temporarily deferred at this time.
12	Other Inflows (b)		22,642	(1,903)	12,539	(14,442)	106,380	98,180	8,200	
13	Interest earned on Money Market Account		1,776	-	-	-	1,776	-	1,776	35 A portion of this week's variance represents a reversal of the previous week's positive YTD timing variance. The remaining YTD variance is timing related and is expected to reverse in subsequent weeks.
14	GDB Transactions		(28,766)	-	-	-	-	28,766	(28,766)	
15	Tax Revenue Anticipation Notes		-	-	-	-	-	-	-	
16	Subtotal - Other Inflows		(\$316,966)	\$55,229	\$121,000	(\$65,771)	\$1,476,166	\$1,858,904	(\$382,737)	
17	<b>Total Inflows</b>		<b>(\$553,935)</b>	<b>\$219,138</b>	<b>\$473,896</b>	<b>(\$254,758)</b>	<b>\$4,546,025</b>	<b>\$5,354,718</b>	<b>(\$808,694)</b>	
<b>Payroll Outflows</b>										
18	Net Payroll (c)	D	472	(771)	(1,809)	1,038	(472,128)	(473,638)	1,510	
19	Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (d)		83,339	(43,324)	(46,387)	3,063	(336,467)	(422,869)	86,402	
20	Gross Payroll - PR Police Department (e)		8,820	-	-	-	(195,305)	(204,125)	8,820	
21	Subtotal - Payroll and Related Costs		\$92,631	(\$44,095)	(\$48,196)	\$4,101	(\$1,003,900)	(\$1,100,631)	\$96,731	
<b>Pension Outflows</b>										
22	Pension Benefits		20,852	(0)	80	(80)	(605,377)	(626,149)	20,772	
23	Pension Paygo Outlays on Behalf of Public Corporations		21,634	-	-	-	-	(21,634)	21,634	
24	Subtotal - Pension Related Costs		\$42,486	(\$0)	\$80	(\$80)	(\$605,377)	(\$647,783)	\$42,406	
<b>Appropriations - All Funds</b>										
25	Health Insurance Administration - ASES		70,298	(16,504)	(64,494)	47,990	(658,216)	(776,504)	118,288	
26	University of Puerto Rico - UPR		(0)	-	-	-	(222,774)	(222,774)	(0)	
27	Muni. Revenue Collection Center - CRIM		(5,311)	-	-	-	(73,243)	(67,933)	(5,311)	
28	Highway Transportation Authority - HTA		12,362	-	-	-	(42,089)	(54,451)	12,362	
29	Public Buildings Authority - PBA		(5,242)	-	-	-	(28,512)	(23,270)	(5,242)	
30	Other Government Entities		21,716	-	(11,167)	11,167	(147,479)	(180,362)	32,883	
31	Subtotal - Appropriations - All Funds		\$93,824	(\$16,504)	(\$75,661)	\$59,157	(\$1,172,313)	(\$1,325,293)	\$152,980	
<b>Other Disbursements - All Funds</b>										
32	Vendor Disbursements (f)	E	280,680	(44,697)	(65,066)	20,369	(700,968)	(1,002,017)	301,049	
33	Other Legislative Appropriations (g)	F	(8,711)	(2,447)	(10,921)	8,474	(119,981)	(119,744)	(237)	
34	Tax Refunds		(31,097)	(4,312)	(11,701)	7,389	(221,072)	(197,363)	(23,708)	
35	Nutrition Assistance Program		26,488	(46,380)	(38,322)	(8,058)	(592,103)	(610,533)	18,430	
36	Other Disbursements		24,048	-	-	-	(24,718)	(48,766)	24,048	
37	Reconciliation Adjustment		148,000	-	-	-	-	(148,000)	148,000	
38	Subtotal - Other Disbursements - All Funds		\$439,409	(\$97,836)	(\$126,010)	\$28,174	(\$1,658,841)	(\$2,126,423)	\$467,582	
39	<b>Total Outflows</b>		<b>\$668,349</b>	<b>(\$158,436)</b>	<b>(\$249,787)</b>	<b>\$91,351</b>	<b>\$4,440,431</b>	<b>\$5,200,131</b>	<b>\$759,700</b>	
40	<b>Net Cash Flows</b>		<b>\$114,414</b>	<b>\$60,702</b>	<b>\$224,109</b>	<b>(\$163,407)</b>	<b>\$105,594</b>	<b>\$154,588</b>	<b>(\$48,994)</b>	
41	Bank Cash Position, Beginning (h)		-	1,843,890	1,729,476	114,414	1,798,997	1,798,997	-	
42	<b>Bank Cash Position, Ending (h)</b>		<b>\$114,414</b>	<b>\$1,904,591</b>	<b>\$1,953,585</b>	<b>(\$48,994)</b>	<b>\$1,904,591</b>	<b>\$1,953,585</b>	<b>(\$48,994)</b>	

**Footnotes:**

- (a) Includes collections flowing through DTPR collection system. Further detail provided in Schedule A.  
 (b) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.  
 (c) Payroll is paid bi-weekly approximately on the 15th and 30th of each month.  
 (d) Disbursements to third-party entities for various employee withholdings such as social security, insurance, and other fringe benefits and deductions.  
 (e) Police payroll is reflected individually because it is paid through a separate bank account. Also, the police payroll line item shown in the TSA cash flow is gross (i.e. inclusive of Other Payroll Related items).  
 (f) Includes payments to third-party vendors as well as intergovernmental payments to other agencies.  
 (g) Refers to General Fund appropriations to non-TSA entities such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.  
 (h) Excludes BPPR Account with balance of approximately \$146mm; Amounts deposited in GDB subject to GDB restructuring.



**Puerto Rico Department of Treasury | AAFAF**  
*Schedule A: Collections Detail*

**As of October 20, 2017**

	Actual	YTD
	10/20	FY18
<i>(figures in \$000s)</i>		
<b>General Fund:</b>		
1 Individuals	\$27,332	\$513,628
2 Corporations	21,762	374,059
3 Non Residents Withholdings	14,495	154,775
4 Act 154	47,071	453,563
5 Alcoholic Beverages	6,680	64,458
6 Cigarettes	87	36,050
7 Motor Vehicles	4,665	84,586
8 Other General Fund	3,189	66,648
9 <b>Total General Fund</b>	<b>\$125,280</b>	<b>\$1,747,768</b>
<b>Special Revenue Funds: (a)</b>		
10 AACA Pass Through	369	16,264
11 AFI/RBC Pass Through	62	4,208
12 ASC Pass Through	433	18,618
13 HTA Pass Through	4,661	149,480
14 Total Other Special Revenue Fund	525	19,961
15 <b>Total Special Revenue Funds</b>	<b>\$6,049</b>	<b>\$208,531</b>
16 <b>Total Collections from DTPR Collections System</b>	<b>\$131,329</b>	<b>\$1,956,299</b>
17 Collections Variance to TSA Cash Flow (b)	\$14,218	\$31,872
18 <b>Total Collections</b>	<b>\$145,547</b>	<b>\$1,988,172</b>

Source: DTPR, collection system

**Footnotes:**

(a) Special Revenue Fund Collections are pledged to specific public corporations and are known as "pass-through" accounts.

(b) Due to timing, Receipts in collections post account occur approximately two business days prior to being deposited into the TSA.



**Puerto Rico Department of Treasury | AAFAF**  
*Schedule B: Agency Collections Detail*

**As of October 20, 2017**

<i>(figures in \$000s)</i>		Actual	YTD
		10/20	FY18
<b>Agency</b>			
1	Health	\$1,446	\$30,741
2	Treasury	1,763	9,216
3	Education	7	938
4	Natural and Environ. Resources	0	2,895
5	Horse Racing Industry and Sport Adm.	7	1,237
6	Emergency Medical Services Corps	—	1,452
7	Treasury	—	9,120
8	Office Commissioner of Insurance	57	1,463
9	Labor and Human Resources	14	11,252
10	Human Resources Office	—	650
11	Public Services Commission	—	748
12	Environmental Quality Board	—	487
13	Correction and Rehabilitation	516	2,109
14	General Services Adm.	53	1,728
15	Industrial Tax Exemption Office	22	389
16	Housing	—	1,601
17	Permit Mg. Office & Planning Board	7	524
18	Office Finan. Inst. Commissioner	150	8,867
19	Others (a)	649	16,289
20	<b>Total</b>	<b>\$4,691</b>	<b>\$101,705</b>

Source: DTPR

Footnotes:

(a) Inflows related to ASSMCA, Department of Transportation and Public Works, Firefighters Corps, Department of Agriculture, and others.

**Puerto Rico Department of Treasury | AAFAF**  
*Schedule C: Federal Funds Receipts Detail*

**As of October 20, 2017**

		Actual	YTD
		10/20	FY18
<i>(figures in \$000s)</i>			
<b><u>Agency</u></b>			
1	Education	\$10,579	\$206,516
2	Adm. Socioeconomic. Dev. Family	34,720	591,890
3	Health	3,063	497,593
4	Vocational Rehabilitation Adm.	—	5,102
5	Families and Children Adm.	—	9,588
6	Environmental Quality Board	—	3,265
7	Family	—	724
8	Others (a)	8,770	53,333
9	<b>Total</b>	<b>\$57,132</b>	<b>\$1,368,011</b>

*Source: DTPR*

**Footnotes:**

*(a) Inflows related to the Human Resources Office, Public Services Commission, Environmental Quality Board, Department of Correction and Rehabilitation, and others.*

Puerto Rico Department of Treasury | AAFAF As of October 20, 2017  
Schedule D: Net (a) Payroll Detail

(figures in \$000s)		Actual	YTD
		10/20	FY18
<b>General Fund</b>			
1	Education	—	\$182,642
2	Correction and Rehab	—	34,901
3	Health	—	14,827
4	All Other Agencies (b)	—	120,483
5	<b>Total General Fund</b>	—	<b>\$352,853</b>
<b>Special Revenue Funds</b>			
6	Education	—	66
7	Correction and Rehab	—	—
8	Health	—	4,058
9	All Other Agencies (b)	—	19,889
10	<b>Total Special Revenue Funds</b>	—	<b>\$24,013</b>
<b>Federal Funds</b>			
11	Education	—	\$57,889
12	Correction and Rehab	—	75
13	Health	—	12,452
14	All Other Agencies (b)	—	19,675
15	<b>Total Federal Funds</b>	—	<b>\$90,091</b>
16	<b>Total Net Payroll from Payroll System</b>	—	<b>\$466,958</b>
17	<b>Unreconciled Net Payroll (c)</b>	\$771	\$5,170
18	<b>Total Net Payroll (d)</b>	<b>\$771</b>	<b>\$472,128</b>

Source: DTPR, Rhum system

Footnotes:

- (a) Net payroll data provided by DTPR allows for a reliable break down analysis.  
 (b) Includes Firefighter Corps, National Guard, Public Housing Administration, Natural Resources Administration, and others.  
 (c) Due to timing. In addition, EQB net payroll is not included in RHUM payroll system and has not been provided by DTPR.  
 (d) Net payroll is equal to gross payroll less tax withholdings and other deductions.



**Puerto Rico Department of Treasury | AAFAF**

**As of October 20, 2017**

*Schedule E: Vendor Disbursements Detail*

		Actual	YTD
		10/20	FY18
<i>(figures in \$000s)</i>			
<b><u>General Fund</u></b>			
1	Education	\$4,114	\$109,294
2	Justice	15	6,550
3	Health	2,444	31,616
4	All Other Agencies (a)	3,418	179,519
5	<b>Total General Fund</b>	<b>\$9,991</b>	<b>\$326,980</b>
<b><u>Special Revenue Funds</u></b>			
6	Education	2,459	22,913
7	Justice	0	2,410
8	Health	1,445	39,115
9	All Other Agencies (a)	983	70,195
10	<b>Total Special Revenue Funds</b>	<b>\$4,887</b>	<b>\$134,633</b>
<b><u>Federal Funds</u></b>			
11	Education	8,791	79,143
12	Justice	83	4,106
13	Health	2,772	49,867
14	All Other Agencies (a)	2,515	57,319
15	<b>Total Federal Funds</b>	<b>\$14,161</b>	<b>\$190,436</b>
16	<b>Total Vendor Disbursements from System</b>	<b>\$29,039</b>	<b>\$652,048</b>
17	<b>Unreconciled Vendor Disbursements (b)</b>	<b>\$15,659</b>	<b>\$48,920</b>
18	<b>Total Vendor Disbursements</b>	<b>\$44,697</b>	<b>\$700,968</b>

*Source: Bank checks paid report and DTPR, PRIFAS system*

**Footnotes:**

*(a) Includes ASSMCA, Fighfighters Corps, Emergency Medical Corps, Natural Resources Administration, and others.*

*(b) Pending reconciliation between bank systems and DTPR systems.*

**Puerto Rico Department of Treasury | AAFAF**  
*Schedule F: Other Legislative Appropriations Detail*

**As of October 20, 2017**

<i>(figures in \$000s)</i>	Actual	YTD
	10/20	FY18
<b><u>Agency</u></b>		
Correctional Health	—	\$16,682
House of Representatives	—	15,846
Puerto Rico Senate	—	13,644
Office of the Comptroller	—	12,453
Comprehensive Cancer Center	1,917	7,667
Legislative Donations Committee	—	6,667
Superintendent of the Capitol	—	5,049
Institute of Forensic Sciences	—	4,960
Martín Peña Canal Enlace Project Corporation	—	3,651
Authority of Public-Private Alliances (projects)	—	3,566
Legislative Services	—	3,492
Housing Financing Authority	—	3,158
All Others	530	23,147
<b>Total Other Legislative Appropriations</b>	<b>\$2,447</b>	<b>\$119,981</b>

*Source: DTPR*

**Footnotes:**

*(a) Includes the Solid Waste Authority, Public Broadcasting Corporation, Musical Arts Corporation, and several other agencies.*